



2019

## A GUIDE TO MAKING AN INCOME DECLARATION FOR CLIENTS OF CHILDREN'S DAY CARE

The client fee for children's day care is determined based on the clients income according to the Act on Client Fees of Early Childhood Education and decisions of the Tampere City Board of Education and Culture. In order for the City of Tampere to determine the client fee, the client has to provide an income declaration in which the gross income of the client's household is declared. Gross income means income before taxes are deducted.

If the client lives with a husband/wife or a common law spouse, the income of the spouse has to be declared also.

### What kinds of income affect the client fee?

As a rule of thumb, all income affects the client fee and has to be declared. The exceptions are listed in the act on Client Fees of Early Childhood Education 11 §.

The most common kinds of income affecting the client fee are:

- Salary/wage
  - o If the salary or wage varies (e.g. different number of shifts in different months), an average has to be calculated over a period of at least three months and the average is declared as salary/wage.
  - o N.B.! 5 % will be automatically added to your stated salary or wage to compensate for the vacation allowance. If the vacation allowance in your industry is noticeably different than 5 %, it has to be mentioned in the income declaration
- Fringe benefits
- Flexible care allowance
- Labor market subsidy
- Unemployment allowance
- Pensions
- Maternity/Paternity allowance
- Caregiver allowance
- National pension (but not child increase)
- Sickness allowance
- Received alimony (only when applicable to a child who is in day care)
- Agriculture income
- Ownership of forest (required information: the size of forest(s) in hectares and location)
- Rehabilitation allowance and support
- Accident insurance reimbursements and allowances (but not reimbursements that are compensating a specific health care service or examination, e.g. x-rays)
- Integration assistance
- Start-up grant
- Possible dividends or fund income (required information: names and amount of owned shares)
- Rent income (both gross and net income are required)
- Share of income from a combine (e.g. estate)
- Other continuous income

The most common kinds of income that do NOT affect the client fee, but need to be declared include:

- Child home care allowance
- Study grant and housing supplement for students



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In addition to income, paid alimonies have to be declared also if applicable. Paid alimonies are deducted from the household's income before determining the client fee.

If you are unsure whether some of your income has to be declared or not, do not hesitate to call the number at the end of this guide.

### **How to make an income declaration?**

Income declaration can be made using a specific form. If there's not enough room for all your income types on the form, you can continue filling your income information at the end of the form. If you agree to pay the highest category fee, you don't have to declare your income. You can give your consent to the highest fee using the form or online using the early education web service at <http://www.tampere.fi/paivahoito-ja-koulutus/paivahoito/verkkooasointi.html>.

An official document proving your main income has to be attached (e.g. the most recent pay slip). However, the client has to be able to provide documents verifying all of the household's income if needed. If needed, the declared income information may be verified from official sources (e.g. tax administration). If the declared income turns out to be false or income information has been withheld, the client fee may be retroactively increased to correspond with the client's actual income for a maximum time of one year.

The form can be returned either to your local day care center or by mail to address:

Tampereen kaupunki  
Hallintoyksikkö/Erityispalvelut  
Asiakasmaksut/Varhaiskasvatus  
PL 487  
33101 Tampere

### **Please note also**

If the client does not give any kind of an income declaration, the highest category fee will be charged.

The client must inform the city of any changes in their household's income for the re-evaluation of the client fee. The client must also inform the city of any changes in the composition of the household (e.g. newborn babies, blended families / step-parents etc.). Withholding any of the previous information may result in a retroactively increased client fee. The client fee is also re-evaluated if the number of household's children in day care changes or there are any changes in the service.

For more information, please contact: tel. 040 180 8476 (Mon - Fri 9 - 11 am),  
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